Docket No.: 20402-00550-US3

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yoshiaki Tanaka, et al.

Application No.: Not Yet Assigned

(Div. of 09/114,185)

Art Unit: N/A

Filed: Concurrently Herewith

Examiner: Not Yet Assigned

For: RECORDING MEDIUM AND AUDIO-SIGNAL PROCESSING APPARATUS

FIRST PRELIMINARY AMENDMENT

MS Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.